REMARKS

Responsive to the Non-Compliant Amendment of October 4, 2005, all previously withdrawn claims are now cancelled.

Consideration of the pending claims on the merits is respectfully requested. If there are any additional fees associated with this communication, please charge Deposit Account No. 19-3140.

Respectfully submitted,

SONNENSCHEIN WATH & ROSENTHAL LLP

Tarek N. Fahmi

Reg. No. 41,402

Date: January 10, 2006

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